



**Australian Government**  
**Australian Industrial Registry**

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Mr. D. Smith  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Queensland Services Branch  
PO Box 3347  
SOUTH BRISBANE QLD 4101

Dear Mr. Smith,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/422**

Thank you for forwarding additional documentation being a copy of an operating report in relation to the financial documents of the Queensland Services Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2004.

The above documentation has been placed with the documents previously lodged.

The financial documents have now been filed.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are advised for assistance in the future preparation of financial reports, no further action is required in respect of the subject documents.

**Operating report**

**(a) Right of members to resign:**

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. I note that the operating report provided part of the organisation's resignation rule (rule 32) rather than the complete text.

Would you please ensure that future operating reports either include a statement that a member has the right to resign and refer to the relevant rule or provide the complete text of the resignation rule.

**(b) Number of employees**

Subsection 254(2)(f) of Schedule 1B and regulation 159(b) of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* require the Operating Report to contain information pertaining to the number of persons that were employees of the reporting unit at the end of the financial year.

Your Operating Report does not contain this information.

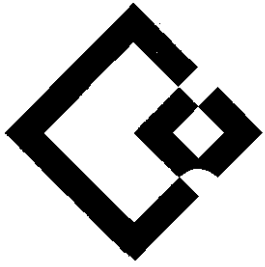
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L. Powell', written in a cursive style.

Larry Powell  
Statutory Services Branch

10 June 2005



A•S•U

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Services  
Union**

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**Branch Secretary:**  
David Smith

30<sup>th</sup> May, 2005

Mr Larry Powell  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Dear Mr Powell,

**Re: ASU Queensland Services Branch Operating Report**

In accordance with your correspondence dated 23 February, 2005, I herewith lodge the ASU Queensland Services Branch Operating Report for 2003/2004 to finalise our reporting requirements for that financial year.

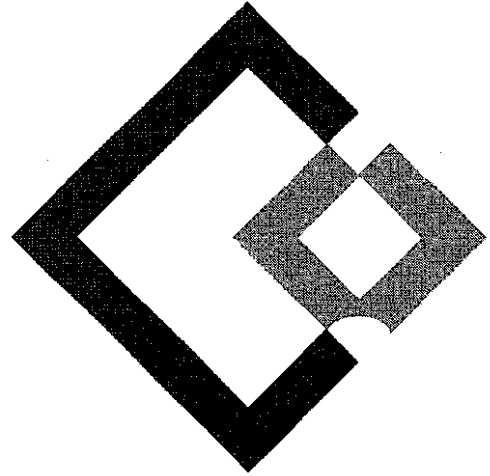
Please note that this document has been made available to our membership.

If you require any further information or clarification please don't hesitate to contact me or our Office Manager, Therese Stephan on 07 3844 5300 or via email [david@asuqld.asn.au](mailto:david@asuqld.asn.au), or [therese@asuqld.asn.au](mailto:therese@asuqld.asn.au) respectively.

Thank you for your assistance in this regard.

Yours faithfully

**DAVID SMITH  
BRANCH SECRETARY**



# ASU Queensland Services Branch Annual Operating Report 2003/04

A handwritten signature in black ink, appearing to read "D C Smith". The signature is written in a cursive style with a prominent initial "D".

.....  
D C Smith

BRANCH SECRETARY

A handwritten signature in black ink, appearing to read "Robert Ball". The signature is written in a cursive style with a prominent initial "R".

.....  
Robert Ball

BRANCH PRESIDENT

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## INTRODUCTION

We are pleased to present our Annual Operating Report, which is now a requirement under the workplace Relations Act. Previously, each year the annual report was presented to our Annual State Conference, this is still done and an annual operating report is then made available to interested members.

The ASU welcomes this change to the Act: it will provide members a better understanding of the major issues confronted by the union and the broadness of our membership coverage.

## Part 1 – General Report

### 1.1. Audited Financial Statement for year ending 30<sup>th</sup> June, 2004

We are pleased to report that the branch ended up with a surplus for the financial year. This was due to an increase in the number of members in our branch as well as some savings in expenditure.

Following changes to the Workplace Relations Act, we will now publish our Audited Financial Statement on the branch website: [www.asuqld.asn.au](http://www.asuqld.asn.au). Members received the financial statements in October, 2004. Under this arrangement unions are required to advise members through their branch publications that the report is available on the website, this has been done.

### 1.2 Branch Membership

We are pleased to report that for the 2003/04 financial year, we have seen continuous membership growth for each month of the year, the end result being a net growth for the year of 518 members. The membership numbers based on industry are as follows:

Industry	01 July 2003	Joined	Resigned	30 June 2004
Local Authorities	5086	662	421	5327
Rail	1882	111	98	1895
Energy	1583	138	129	1592
SACS	1693	582	359	1916
BCC	1441	173	92	1522
Ports	173	12	6	179
Private Sector	344	32	87	289
Total	12202	1710	1192	12720

This is a net growth of 518 members during the 2003/2004 year.

### 1.3 AIRC Full Bench Safety Net Review Decision

The Full Bench of the Industrial Relations Commission gave award workers a record flat Award Safety Net increase of \$19 for 2004. This increases the minimum federal award wage to \$467.40 or \$12.30 per hour, an increase of 4.24%

The ACTU is to be congratulated for its excellent submission on behalf of all unions. While the ACTU argued for a \$24.60 increase to the minimum wage, the major employer body ACCI argued for only a \$10 per week increase. This is the highest increase ever awarded under the Safety Net Review system.

The \$19 increase will apply to all award rates of pay and only members covered only by an award will get the increase. ASU members covered by enterprise agreements or other agreements that provide alternative wage increases will not benefit from the wage increase.

Award allowances will be able to be adjusted to reflect the \$19 wage increase. We have already commenced preparation to vary all awards. The operative date of wage increases and allowances is 12 months the operative date of the last Safety Net increase in each award.

#### 1.4 ACTU Congress

ACTU Congress was held in August 2003, over 4 days at the World Trade Centre in Melbourne. A number of policies were debated and adopted by Congress. Opposition leader, Simon Crean laid out the ALP agenda including the fight to save Medicare and bulk billing and rebuilding higher education.

Deputy leader, Jenny Macklin, Premiers, Steve Bracks and Bob Carr, Pat Dodson and Prue Goward as well as a number of international trade union federation representatives addressed Congress.

The policies adopted by Congress are available on the ACTU website [www.actu.asn.au](http://www.actu.asn.au). The policies included:

- Working hours and work intensification;
- Casual and insecure forms of employment;
- Presentation of wages and collective bargaining;
- Work and family;
- Industrial relations legislation;
- Aboriginal and Torres Strait Islander policy;
- Workers with disability (moved by Paul Slape and seconded by member Rob MacFarlane)
- Unions reaching out to new members;
- Superannuation and Retirement Incomes (seconded by Darrell Cochrane);
- Occupational Health and Safety;
- Vocational Education and Training;
- Childcare (seconded by childcare member Melissa Wainright);
- Industry, Jobs and Nation Building;
- Environment and sustainable development; and

Congress adopted a policy to pursue a minimum wage of \$550, an increase of 22% above the former policy of \$448.40. This will be pursued by the ACTU through safety net reviews over the next 3 years.

Another important decision was to actively encourage unions to pursue through agreements a maximum working hours cap of 48 hours per week. The ACTU will also pursue this being introduced into the award system.

Congress also saw the acceptance of the recruitment blueprint, "Future Strategies – Unions Working for a Fairer Australia".

## 1.5 Federal Government's Industrial Relations Legislation

The then Howard Government Minister for Industrial Relations, Tony Abbot was quite busy introducing rafts of Industrial Relations legislation including:

- Compliance Bill
- Codifying Contempt Bill
- Termination of Employment Bill
- Transmission of Business Bill
- Fair Termination Bill (casuals)

Abbot has since been moved to Health and has been replaced by Neil Andrews as Minister. The Senate amended the above Bills, making them less threatening than what was proposed by the Coalition.

## 1.6 Implications of Transmission of Business Bill

As reported previously, the Democrats have once again caved in by supporting the TOB Bill in the Senate. The amendments grant the AIRC the power to decide on a case-by-case basis whether to make an order that a certified agreement will not bind an incoming employer, or will only bind that employer to a specified extent or for a specified period.

To make such an order, parties to the agreement and the incoming employer must agree to the Commission's proposed order or the Commission must be satisfied that the majority of employees agree to the proposed order.

Alternatively, the AIRC may make an order, if satisfied the employees will not be disadvantaged or if the order is part of a reasonable strategy to deal with a short-term crisis and to assist in the revival of that transmitted business.

A proposed order disadvantages an employee/s if, on balance, its approval would result in a reduction in the overall terms and conditions of employment. In making the order the AIRC must consider the proposed new terms and conditions an employee would be subject to, and the effect of any loss of conditions by the employee/s. The AIRC must also consider the length of time remaining on the certified agreement.

## ASU Regional Delegates Conferences

Regional conferences were held during 2003/2004 at the following locations:

Townsville	5 and 6 August, 2003
Rockhampton	18 and 19 May, 2004
South East Queensland	9 and 10 September, 2003
North Coast	22 July, 2003

### Conference Agenda Included:

1. Assisting members with grievances
2. Reclassifications
3. Handling stress in the workplace
4. Workplace health and safety
5. Workers rights with the Crime and Misconduct Commission
6. Enterprise Bargaining



## Women's Conference 2004

The 2004 ASU Women's Conference was held on the 23<sup>rd</sup> and 24<sup>th</sup> of March, 2004.

Over 40 women delegates from all industries across the Australian Services Union attended the State Women's Conference in March, 2004.

This year the theme was "*Evolution or Revolution*" and included discussions on how to promote equity and diversity in the workplace, combating bullying in the SACS industry, information on the *ACTU Work and Family Test Case* and an update on the paid maternity leave campaign for 2004.

Speakers included the new Minister for Aboriginal and Torres Strait Islander Policy, Liddy Clark MP, ASU National Women's Officer, Lisa Heap and Queensland Council of Unions General Secretary, Grace Grace.

ASU Women's Officer Anna Herzog said the conference was successful in its aim to bring women members together to share their ideas and workplace concerns.

"Throughout the day there was vigorous discussion and delegates contributed a number of ideas and courses of action for 2004."

"As a result of the discussions that took place at the conference, I've held a number of unofficial meetings with members at Queensland Rail to discuss setting up an ASU/QR Women's Reference Group to help promote women's issues and needs during the up and coming EBA negotiations," she said.

Katy Steenstrup from Queensland Rail gave a presentation on Equity and Diversity at QR and Lisa Heap, ASU National Industrial Officer, gave an update on the national campaign for work and life and paid maternity leave.

Workshops were conducted to discuss issues and develop resolutions for the branch. This was followed by a discussion panel on workplace bullying which was attended by Commissioner Fisher from the Queensland Industrial Relations Commission.

The ASU two day National Women's Conference was also held in Brisbane in late March. This year the theme was, "Developing and Sustaining Women's Activism in an era of Work-Life Collision" and included discussions on the future of work and life collision and its repercussions, creating and sustaining women's activism and how to build foundations for our future by embracing women's culture.

## Women's Officers Report 2003 – 2004

International Women's Day - The ASU circulated information on International Women's Day events scheduled in regional areas and within Brisbane. State government provided promotional items, including balloons, posters and stickers, were circulated among ASU organisers and the membership.

Anna Stewart Project – Colleen Springfield, employed by Endeavour, was the nominee for the Anna Stewart Project, which ran from the 31<sup>st</sup> of May to the 11<sup>th</sup> of June, 2004. During this time, Colleen spent the first week with the ASU and the second week with another blue collar union and the ASU hosted another participant for another union during the second week.

Queensland Working Women's Service – the ASU Women's officer attended the monthly management meetings. The service had a turbulent year seeking some assurances that funding would continue from the federal government; this caused many problems with the budget preparation.

Membership Training Program for 2003/2004

Training courses were conducted for the membership of the union during 2003/2004 as follows:

20 August 2003	Reclassifications – (Brisbane)
12 November 2003	Introduction to your Union – Know your Rights – (Brisbane)
17/18 December 2003	Bargaining for your Enterprise Agreement – (Maryborough)
5 May 2004	ASU/QSU Delegate Training – (Brisbane)

ASU Branch Council Workshop 2003

Branch Council met on the 10<sup>th</sup> and 11<sup>th</sup> of September, 2003 to set the priorities for the Branch over the next two years to September, 2005.

The Branch goals and objectives were reviewed and endorsed.

ASU Branch Goal:

To meet members’ aspirations through the development of a powerful community focused union of empowered members

ASU Branch Objectives

- Strategically organise the workplace.
- Grow the Union.
- Identify, train and resource activists in the workplace.
- Conduct successful campaigns around workers’ issues, actively involving members.
- Provide professional service, advice and support to members.
- Provide adequate resources for the development of activists at the workplace.
- Establish and maintain an effective communications network.
- Establish effective, resourced union committees at workplaces and in regions around the state.
- Regularly review and evaluate processes with a view to constant improvement.

Each industry established priorities, targets and objectives and these are summarised as follows..

**Part 2 – Outcomes of Workshop – September 11, 2003**

**Port Authorities**

<b>Membership Growth</b>	<b>Industrial Outcomes</b>	<b>Membership Development &amp; Training</b>	<b>Political and Community Lobbying</b>
Pursue coverage in Townsville, Rockhampton, Bundaberg. Potential members (45)  Educate Organisers re: history. Planned regular visitations.	Establish benchmarks  Wage increases  Conditions  Standard log of claims  Align expiry dates	Training for new delegates and refresher courses for existing delegates.  Delegates EB training.  Delegates to identify replacement.  Mentoring	Co-sponsoring community events in regional areas.

Cairns Port: Improve profile of the ASU. Use external Organisers to recruit and develop networks.		Membership benefits seminar annually.	
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### Social & Community Services

Membership Growth	Industrial Outcomes	Membership Development & Training	Political and Community Lobbying
<p>Overall increase by 5% over the next 2 years.</p> <p>Target Under-Graduates at universities doing welfare, social work and community services courses. Deliver session on "Know Your Rights"</p> <p>CASH Campaign on getting missed SNA by way of EB or by variation of the Award. Used as tool to gain membership.</p> <p>Target – 50 members.</p>	<p>Publicise benefits of EBAs throughout SACS industry and need to protect Award conditions.</p> <p>Planned sectoral approach.</p> <p>Variation to CASH Award to take in SNA lost.</p>	<p>All union members be invited to attend Delegates courses.</p>	<p>Maintain PLSL campaign.</p> <p>Promote Community Services and raise public awareness and status of workers.</p> <p>Poster or sticker.</p> <p>i.e.: Union Friendly Workplace.</p> <p>Proud to be a Community Worker.</p> <p>Proud to be Union.</p>

### Brisbane City Council

Membership Growth	Industrial Outcomes	Membership Development & Training	Political and Community Lobbying
<p>Increase current numbers by 5% per annum.</p> <p>Application form in all induction kits.</p> <p>Delegates Training:</p> <ul style="list-style-type: none"> <li>• Targeting membership</li> <li>• Personal Development</li> <li>• How to gain other people's confidence.</li> <li>• How to sell the union.</li> </ul>	<p>Maximum hours</p> <p>Workload</p> <p>Staff numbers</p> <p>Reduce contract/agency staff</p> <p>Overhaul training programme of trainees to ensure retention.</p> <p>Conditions of work.</p> <ul style="list-style-type: none"> <li>• Lifestyle</li> <li>• Extra day off</li> </ul>	<p>Follow up CD with relevant industrial information (regularly updated).</p> <p>Training on union and delegate structure.</p> <p>Dispute resolution.</p> <p>Tailored course on rights and entitlements as a member of the union (follow up CD to be handed).</p>	<p>Portable LSL</p> <p>Child care centres</p> <p>Health care services</p> <p>Bargaining fee for non members</p> <p>Salary sacrifice improvement</p> <p>Community Lobbying</p> <p>Library staffing</p> <p>Hours of operation</p>

<b>Membership Growth</b>	<b>Industrial Outcomes</b>	<b>Membership Development &amp; Training</b>	<b>Political and Community Lobbying</b>
<p>Map workplace to determine membership.</p> <p>Run popular campaign.</p> <p>More delegates 1 – 10.</p> <p>Rewards for Recruiting.</p> <p>Ensure union involvement in inductions.</p> <p>Union presentation on CD to include comprehensive overview e.g.:</p> <ul style="list-style-type: none"> <li>• Member's Equity</li> <li>• Union Law</li> <li>• Union Shopper</li> <li>• Award</li> <li>• Union Health</li> </ul> <p>CD to be provided to all current members.</p>	<ul style="list-style-type: none"> <li>• Bus/ferry tickets</li> <li>• 1 week extra leave after 5 year employment</li> </ul> <p>Better recognition for serving staff.</p>		<p>Increased resources for multi-cultural services</p>

## Energy

<b>Membership Growth</b>	<b>Industrial Outcomes</b>	<b>Membership Development and Training</b>	<b>Political and Community Lobbying</b>
<p>Grown and maintain membership</p> <p>Mapping.</p>	<p>Paid maternity leave</p> <p>To increase by one year for each year of EB.</p> <p>Family leave to the extent of sick entitlement</p> <p>Superannuation</p> <p>Prevent fixed term rolling contracts</p>	<p>Delegate training</p> <ul style="list-style-type: none"> <li>• Award interpretation</li> <li>• Mapping</li> <li>• Industrial law</li> <li>• Running a meeting</li> <li>• Delegates rights and responsibilities and obligations</li> </ul> <p>Members' handbook</p>	<p>Community quest with respect to electricity inspections.</p> <p>Organise membership lobbying of back-benchers</p> <p>Formulate positions on Medicare, health, education.</p>

	<p>Limit agency temps to 6 months</p> <p>Union leave – employer to fund wages, accommodation and travel, increase trade union leave</p> <p>No 'Extra Claims' clause</p> <p>Pay out of 50% sick leave on retirement.</p>		
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## Rail

<b>Membership Growth</b>	<b>Industrial Outcomes</b>	<b>Membership Development and Training</b>	<b>Political and Community Lobbying</b>
<p>1881 to increase to 1900 over next 2 years</p> <p>Use of external organisers to combat VER policy extended.</p>	<p>EB 5 expires 30/09/04</p> <p>% increases for EB.</p> <p>Maternity leave increase to 14 weeks.</p> <p>Increase employer contributions to superannuation.</p> <p>Membership poll on issues of concern to be included in log.</p> <p>Salary sacrificing options to be extended.</p> <p>Automatic progression through pay points after 2 years at top of band.</p> <p>Reduced length of term of fixed term contracts.</p>	<p>Organise meetings of delegates and contacts half yearly.</p> <p>Fostering contacts to become delegates</p> <p>Advanced training for delegates (Rail specific)</p> <p>Regional conference (cross industry)</p> <p>Advanced delegates to rotate through Brisbane office 1-2 weeks per year.</p> <p>QSU uniform shirt for delegates when attending meetings.</p> <p>Contacts to be trained in building relationships</p>	<p>Be proactive at the start of reviews</p> <p>Question party membership.</p> <p>Use of media any time to keep community informed.</p> <p>Advertising campaigns</p> <p>Petition community</p>

## Local Authorities

Membership Growth	Industrial Outcomes	Membership Development and Training	Political and Community Lobbying
<p>2 year growth target for 250 nett gain = 5300 members = 5% growth</p> <p>All major councils to reach 65% membership density minimum.</p> <p>All major councils 5% above current membership through industry standards campaign.</p> <p>Evaluate councils where negative growth in previous period.</p>	<p>Award protection</p> <p>Varying current award to include proposed industry standards</p> <p>Application lodged by January, 2004</p> <p>12 targets</p> <p>Collective Bargaining</p> <p>Achieve consistent log of claims in 20 largest councils (industry standards)</p> <p>Common negotiator at EB negotiations for 20 large councils</p> <p>Use of internal/external organising resources to compliment Lead Negotiator</p> <p><i>Regional Bargaining:</i></p> <p>Achieve consistency with respect to industrial outcomes within defined regional areas, e.g.: common agreements – timing 5 years.</p> <p><i>Award Protection:</i></p> <p>Address the imbalance between LGOA and ATSIC Awards</p> <p>Branch to allocate sufficient resources to ensure that members individual grievances are dealt with in a professional and caring manner.</p>	<p>Promoting and facilitating delegates training to an advanced standard, particularly in larger councils.</p> <p>Expand the regional contact currently in existence within industry committee to include possible formal meetings/teleconferences.</p>	<p>Utilise affiliation of ALP to more advantage to achieve industry standards.</p> <p>Promote through the community the benefits of the industry standards.</p> <p>Local Government Workers:</p> <p>With you For you One of you</p>

Membership Growth	Industrial Outcomes	Membership Development and Training	Political and Community Lobbying

### Part 3 - SERVICING/INDUSTRIAL ACTIVITIES

#### Overview

One of the primary objectives for the union was, and remains to be, to continue to increase union membership. In order to achieve this, a parallel objective for the period of 2003/2004 was to provide professional service, advice and support to members and to establish a Contact Centre to more efficiently respond to and record member enquiries and to improve the manner in which advice is provided to members.

#### Contact Centre

The Contact Centre was established in order to improve the provision of advice to members on a consistent basis. The focus of the union is membership growth by establishing improved member networks, which is the primary role of the union's organisers. The Contact Centre provided another avenue, in addition to direct contact with the organiser, for members to access union services, particularly the provision of industrial advice.

#### **Industry Specific Achievements**

##### Rail

Significant work completed in this industry included the following.

- Negotiation of several certified agreements
- Major review of policies
- Classification reviews
- Management of restructuring programs

##### Energy

Significant work completed in this industry included the following.

- Negotiation of several certified agreements
- Major review of policies
- Classification reviews
- Management of restructuring programs

##### Local Government

Application to vary the Queensland Local Government Officers Award 1998 has been made in order to ensure that that award continued to have industry relevance and to rectify those clauses contained in the award that have been consistently subject to misapplication or misinterpretation.

Other work significant work completed included the following.

- Reclassification disputes
- Termination negotiations and settlements
- Unfair Dismissal applications

- Dispute representation
- Wages recovery
- Certified agreement advice
- Local Government Appeals
- Management of restructuring programs

### BCC

A major review and renegotiations of the Brisbane City Council federal award was conducted. Other significant work completed included the following.

- Negotiation of major Certified Agreement
- Reclassification disputes
- Termination negotiations and settlements
- Unfair Dismissal applications
- Dispute representation
- Wages recovery
- Certified Agreement advice
- Local Government Appeals
- Management of restructuring programs

### SACS

Significantly, an additional 200 employers were roped into one the unions major awards covering an industry where employees are disparate, the Social and Community Services (Queensland) Award 2001. Also of significance is the negotiation of numerous (first) certified agreements in the same industry. The union was successful in the application to vary four major awards in this industry to incorporate improved TCR provisions. The union also embarked on the Portable Long Service Leave campaign during this period.

Other significant work completed included the following.

- Reclassification disputes
- Termination negotiations and settlements
- Unfair Dismissal applications
- Dispute representation

## **Part 4 - Organising Activities**

### Implementation of Industry Standards Campaign, Central Queensland

This workshop was conducted in Rockhampton with sixteen (16) members attending from eight (8) councils in the Central Queensland area in February of 2003, with organising plans being implemented through to December, 2003.

### Cerebral Palsy League Campaign:

Organisers in most areas of Queensland were involved in this campaign with visits to endorse Union log of claims and follow up visits to report on progress

Follow up visits were scheduled during 2003/04 with the agreement finally being certified in Brisbane in December 2004.



### Endeavour ATSS (Adult Training Support Services) – EB Campaign:

All endeavour ATSS's throughout Queensland visited at least once with many sites being visited on a number of occasions.

A draft log of claims was endorsed by all members.

Up to December 2003, the ASU recruited 32 new members, many of whom came from Regional Queensland.

Further visits took place prior to agreement being balloted to ensure that all workers understood the contents of the Certified Agreement. This involved a great deal of time and resources being expended by all Organisers.

### Endeavour Residential Workers Certified Agreement Campaign:

In March 2004, Endeavour Foundation was logged by the ASU.

Negotiation and final certification of this EB required a massive organising exercise with all organisers (Metro, Regional and External) being involved. This organising approach resulted in significant membership gains for the ASU.

### The Smith Family Certified Agreement:

Early in 2004, the Smith Family were proposing the introduction of AWA's into the organisation. This resulted in a media campaign which was undertaken nationally. The ASU pushed for a certified agreement on behalf of its members. Negotiations took place with the Smith Family who committed to become respondent to the SACS Award.

A representative from Queensland was sent to Sydney for training in EB negotiations and participation in negotiations with the Smith Family.

Organising in this area was handled primarily by meetings with members outside of work hours and by teleconference.

### Local Government Industry Standards Campaign Seminar – Brisbane - August 2003:

EB Representatives from the 20 large councils throughout Queensland were brought to Brisbane for an intensive two day workshop where the decline in industry standards over 10 years of enterprise bargaining was identified. As a group it was decided that the Union needed to plan an industry standards campaign to standardise wages and conditions in councils throughout Queensland and grow the Union.

The seminar culminated in a standard log of claims being developed together with an Action Plan for implementation.

### Organising around Enterprise Bargaining in Councils with under 75 members:

Organising Coordinator, Jen Carman worked with organisers in councils with under 75 members to ensure that all logs include the industry standards as set.

Unfortunately, achieving these claims was more difficult in some of the smaller councils and low union density and activity exacerbated the situation.

A 14 stage process was developed and organisers were consulted regarding the viability of the proposed process.

## WHAMROK: (Whitsunday, Hinterland and Mackay Region of Councils)

Meetings took place in Mackay during November 2003 to discuss the notion of regional bargaining. This group was set up by employer councils and while a couple of meetings were held, nothing resulted.

### External Organisers (2):

External organisers assisted Brisbane based and Regional Organisers throughout Queensland where required. One of the roles of the External Organiser is to blitz workplaces, usually in conjunction with EB negotiations, to Organise and recruit members, set up networks etc.

This approach proved very successful and resulted in significant membership gains during 2003.

### Local Government Award Review Campaign:

With a review of the Local Government Officer's Award being planned during 2004, discussions took place around what the ASU may be able to address in the review and what we would need to include in the EB process in the interim.

An organising campaign was developed which included training of delegates.

### Local Government Strategic Plan:

Organising in Local Government during 2003 was developed and implemented to meet performance indicators as outlined in the Local Government Strategic Plan.

### Day to Day Organising:

2003 was a very busy year, with a great amount of time and resources spent in developing material for and running seminars and organising various campaign throughout Queensland.

During this time, the ASU continued to organise in all areas including:

- Local Authorities
- Social and Community Services
- Energy
- Rail
- Ports
- Travel
- Information Technology

Many EB's were developed and certified for small, medium and large councils throughout Queensland. This placed a great demand on our organisers, as they negotiated agreements in the small – medium sized councils. Organisers were also responsible for setting up networks, recruitment, communication in the form of newsletters and meetings etc.

Organising in the SACS area is very resource intensive as the majority of workplaces employ 5 – 10 workers. Where an organisation employs 100+ members, they usually provide services to the community and work out of the office and/or in residential arrangements. This makes it extremely difficult to organise. This was tackled by organising meetings at the same time as full staff meetings, or training where the Union could address a number of workers at one time.

In regional areas, SACS workplaces are even more scattered with organisers visiting while on regional trips where they may be on the road for a week or more visiting, local authorities and rail members.

The ASU developed a campaign approach to organising in the SACS industry, running a campaign around one large employer at a time. This proved to be very successful and will continue.

#### Right of Members to Resign - Rule 32

A member may resign from membership by written notice addressed and delivered to the Branch Secretary.

A notice of resignation takes effect:

*Where the member ceases to be eligible for membership of the Union, on the day which the notice is received, or on the day specified in the notice, which is a day not earlier than the day on which the member ceases to be eligible to become a member, whichever is the later, or in any other case, at the end of two weeks after the notice is received, or on the day specified in the notice, whichever is the later. Any member resigning shall be liable for the payment of all subscriptions, fines and levies owing to the Union under these rules at the date of leaving, and such monies may be sued for and recovered in the name of the Union.*

#### Trustees of Superannuation Entities

David Smith	ESI Superannuation: Alternate Director (as of November 2004)
Brian Sullivan	LG Super: Director
Marianne Ryan	LG Super: Director

## **Part 5 - Membership of Branch Executive Committee**

The members of the Branch Executive Committee for the entirety of the financial year 2003/2004 were:

<b>President</b>	Mr Robert Ball
<b>Vice President</b>	
<b>(Local Government &amp; Deputy President)</b>	Mr Malcolm Case
<b>Vice President (Local Government)</b>	Ms Lynette Henson
<b>Vice President</b>	
<b>(Social and Community Services)</b>	Ms Wendy Turner
<b>Vice President (Brisbane City Council)</b>	Ms Henrietta Moran
<b>Vice President (Energy)</b>	Mr Rodney Iszlaub
<b>Vice President (Ports)</b>	Mr Edwin (Ted) Michel
<b>Vice President (Rail)</b>	Mr William (Bill) Batten
<b>Vice President (Private Sector)</b>	Vacant
<b>Vice President (Women)</b>	Ms Marianne Ryan
<b>Vice President (Youth)</b>	Ms Verena Mette
<b>Treasurer</b>	Mr Brian Sullivan
<b>Secretary</b>	Mr David Smith

David Smith  
BRANCH SECRETARY

Robert Ball  
BRANCH PRESIDENT



**Australian Government**

**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9654 6672

Mr. D. Smith  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Queensland Services Branch  
PO Box 3347  
SOUTH BRISBANE QLD 4101

Dear Mr. Smith,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/422**

Reference is made to the financial reports of the Queensland Services Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 17 December 2004.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comments concerning the 'Operating Report', no further action is required in respect of the subject documents.

**1. Operating report**

The financial documents lodged did not contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule. The operating report must contain the following:

**(a) *Review of principal activities:***

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

**(b) *Significant changes in financial affairs:***

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

**(c) *Right of members to resign:***

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be

met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 32 of the organisation's Rules is applicable.

**(d) Trustees of superannuation entities:**

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation

**(e) Number of members and number of employees:**

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members and the number of persons who were employees of the reporting unit at the end of the financial year.

**(f) Membership of Committee of Management:**

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

You are requested to arrange for the committee of management to prepare an operating report addressing the required information for lodgement in the Industrial Registry as soon as possible. The organisation is obliged to also provide a copy to its members. You can however, undertake to do this after lodging a copy of the operating report in the Industrial Registry. Please note that the financial documents will not be filed until the operating report has been lodged in the Industrial Registry.

**2. Committee of Management Statement**

It would appear that the committee of management statement only partially complies with the reporting guidelines issued by the Industrial Registrar for the purposes of s253 of the RAO Schedule. Under item 17 of the reporting guidelines, the committee of management statement must include declarations as to whether in the opinion of the committee of management:

- (a) *the financial statements and notes comply with the Australian Accounting Standards;*
- (b) *the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;*
- (c) *the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;*
- (d) *there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and*
- (e) *during the financial year to which the GPFR relates and since the end of that year:*
  - (i) *meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and*
  - (ii) *the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and*
  - (iii) *the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and*
  - (iv) *where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and*
  - (v) *the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and*
  - (vi) *there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.*

In addition to these requirements, the committee of management statement must be made in accordance with such resolution passed by the committee in relation to the matters requiring declaration. The statement must also specify the date of the resolution.

### **Signatory**

Please note that under reporting Guideline 18(d) for the purposes of s253 this Statement need only be signed by a designated officer.

### **3. Auditor's Report**

- (a) Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion on whether the GPFR is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording would satisfy the requirements:

*"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."*

- (b) The qualification of the auditor's opinion in relation to membership subscriptions is noted. Having regard to the provisions of subsection 332(2) of the RAO Schedule, it is not intended that any further action be taken in respect of this matter.

**4. Accounting Officer's Certificate**

There is no requirement under Schedule 1B to lodge an Accounting Officer's certificate. Such certificate was previously required by the former provisions of the Act and Workplace Relations Regulations.

**5. Statement of Income and Expenditure**

Section 237(1) of the Act requires an organisation to lodge in the Industrial Registry within 90 days after the end of each financial year a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Inspection of the statement of income and expenditure indicates a disclosure "Donations" of \$2,547.

Would you please arrange lodgement in the Industrial Registry of a section 237(1) statement covering any donation exceeding \$1,000, and which sets out particulars of such donation in accordance with subsection 237(6).

**6. Notice to members**

I note that the notice to members provides the provisions of section 274 of the Workplace Relations Act 1996. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch.

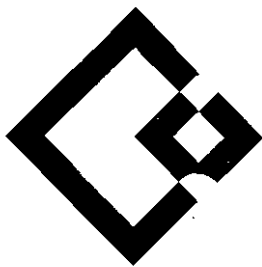
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely,



Larry Powell  
Statutory Services Branch

18 February 2005



A•S•U

**Australian  
Services  
Union**  
ABN 86 351 665 653

**Queensland  
Services Branch**

Ground Floor  
32 Peel Street  
South Brisbane  
QLD 4101

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QLD 4101

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Web: [www.asuqld.asn.au](http://www.asuqld.asn.au)

**Branch Secretary:**  
David Smith

6th December, 2004

The Deputy Industrial Registrar  
Australian Industrial Relations Commission  
PO Box 5795, Central Plaza  
BRISBANE QLD 4001



Dear Registrar,

**RE: AUDITED STATEMENTS OF ACCOUNTS:  
FINANCIAL YEAR ENDED 30 JUNE 2003**

Please find enclosed copy of the required documentation in respect of the accounts and audit in respect of registered organisations – s.279 of the Act.

- Audited Statement of Accounts for the year ended 30 June 2004.
- Copy of Minutes of the Branch Executive Committee meeting of 3rd December, 2004 adopting the Financial Statements for the year ended 30 June, 2004.
- Newsletter circulated to members
- Branch Secretary's Certificate certifying that the documents filed with the Australian Industrial Registry are true and faithful copies of the documents presented to the Branch Executive Committee on 3rd December, 2004.

Trusting the enclosed documentation satisfactorily meets the requirements of the ASU Queensland Services Branch in pursuance of the Act.

Yours faithfully

  
**DAVID SMITH  
BRANCH SECRETARY**

enc.



**CERTIFICATE BY PRESIDENT OR SECRETARY**  
**Industrial Organisation Act 1997, Section 214(2)(b)**

I, David Charles Smith, being the Branch Secretary of the Australian Municipal, Administrative, Clerical and Services Union, hereby certify that the documents lodged herewith are true and faithful copies of the documents that were circulated among our membership in September, 2004 and presented to the Branch Executive Committee on 3 December, 2004.

BRISBANE, 6th December, 2004

  
.....  
DAVID CHARLES SMITH  
BRANCH SECRETARY

**AUSTRALIAN SERVICES UNION**

Minutes of Meeting of the Branch Executive Committee, Queensland Services Branch, Australian Services Union held at 32 Peel Street, South Brisbane on Friday, the 3<sup>rd</sup> of December, 2004, commencing at 9:15 a.m.

**1. ATTENDANCE:**

Mr R Ball	Branch President
Mr B Sullivan	Branch Treasurer
Mr B Batten	Vice President (Rail)
Mr M Case	Branch Deputy President and Vice President (Local Authorities)
Ms L Henson	Vice President (Local Authorities)
Mr R Iszlaub	Vice President (Energy)
Mr E (Ted) Michel	Vice President (Ports)
Ms H Moran	Vice President (Brisbane City Council)
Ms M Ryan	Vice President (Women)
Mr D Smith	Branch Secretary

**Apologies**

Ms V Mette	Vice President (Youth)
Ms W Turner	Vice President (SACS)

6.5 Audited Report and Statement of Accounts 2003/2004

It was moved Mr B Sullivan; seconded Mr B Batten that the Auditor's Report and Statement of Accounts for the 2003/2004 financial year be adopted.

**CARRIED**

8.2 Close of Meeting

There being no further business, the meeting closed at 12:24 p.m.

.....  
R. Ball  
Chairperson, March, 2005

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,  
CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,  
CLERICAL AND SERVICES UNION  
(QUEENSLAND SERVICES BRANCH)**

**Scope**

We have audited the financial statements for the year ended 30 June 2004 as set out on pages 5 to 18. The management of the branch is responsible for the preparation and presentation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996 so as to present a view of the branch which is consistent with our understanding of its financial position, the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Qualification**

As membership subscriptions are recorded in the accounting records on a cash receipts basis, we are not in a position to certify that all membership subscriptions have been receipted and entered into those records. Accordingly, our examination does not extend beyond the income recorded in the accounting records.

**Qualified Audit Opinion**

In our opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph:

- a) satisfactory accounting records have been kept by the branch so far as appears from our examination of these books, including:
  - i. records of the sources and nature of the income of the branch (including income from members); and
  - ii. records of the nature and purposes of the expenditure of the branch;

- b) the accounts and statements prepared under Section 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
  - i. the financial affairs of the branch as at 30 June 2004; and
  - ii. the income and expenditure and any surplus or deficit of the branch for the year; and
- c) the financial statements have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.



Bentleys MRI  
Brisbane Partnership  
Chartered Accountants



RJE Forbes  
Partner and Registered Company  
Auditor

Dated: 16 September 2004

Brisbane

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**


**ACCOUNTING OFFICER'S CERTIFICATE**

I, David Charles Smith, being the officer responsible for keeping the accounting records of the Australian Municipal, Administrative, Clerical and Services Union, Queensland Services Branch, certify that as at 30<sup>th</sup> June 2004 the number of members of the Branch was 12,720.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30<sup>th</sup> June 2004;
- (ii) a record has been kept of all monies paid by, or collected from members, and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the Rules of the Union;
- (iii) before any expenditure was incurred, approval of the expenditure was obtained in accordance with the Rules of the Union;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the Register of Members of the Branch was maintained in accordance with the Act; and
- (vii) the attached financial statements have been prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in the preparation of these financial statements.

Date: 10 September 2004  
Brisbane

  
.....  
D C Smith

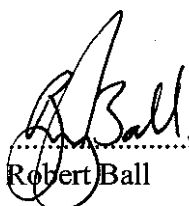


**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Robert Ball and Brian Sullivan, being two members of the Branch Executive Committee of the Australian Municipal, Administrative, Clerical and Services Union, Queensland Services Branch, on behalf of the Committee and in accordance with a resolution passed by the Committee state that:

- (i) in the opinion of the Branch Executive Committee, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30<sup>th</sup> June 2004;
- (ii) in the opinion of the Branch Executive Committee, meetings of the Executive were held during the year ended 30<sup>th</sup> June 2004, in accordance with the Rules of the Union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-section 274(2) of the Workplace Relations Act 1996 or copies of those records or documents, or copies of the Rules of the organisation), have not been furnished or made available, to members in accordance with the requirements to the Workplace Regulations Act 1996, or the Rules of the Union;
- (iv) in relation to the report prepared in accordance with Section 276 of the Act by the Auditor of the Union in respect of the year ended 30<sup>th</sup> June 2004 and in relation to the financial accounts prepared in accordance with Section 273(1) of the Act to which that report relates, the Union has complied with Sub -sections 279(1) ,(6) and (7) of the Act.

  
.....  
Robert Ball

  
.....  
Brian Sullivan

Date: / 0 September 2004  
Brisbane

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**SURPLUS AND DEFICIT APPROPRIATION  
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
Operating Surplus/(Deficit)		267,166	94,983
Accumulated General Fund Balance at the beginning of the financial year		583,091	488,108
		<b>850,257</b>	<b>583,091</b>
Aggregate amounts transferred from/(to) Reserves:			
Motor Vehicle Replacement Reserve		-	-
Equipment Reserve		-	-
Computer Reserve		-	-
Accumulated General Fund Balance at the end of the financial year		<b>850,257</b>	<b>583,091</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**BALANCE SHEET AS AT 30 JUNE 2004**

	Note	2004 \$	2003 \$
<b>ACCUMULATED FUNDS</b>			
Reserves	2	521,505	521,505
General Fund		850,257	583,091
<b>Balance 30 June 2004</b>		<u><b>1,371,762</b></u>	<u><b>\$1,104,596</b></u>
<b>Represented by:</b>			
<b>CURRENT ASSETS</b>			
Cash on Hand		1,020	1,020
Cash at Bank	3	622,201	583,206
Debtors		33,627	23,431
<b>Total Current Assets</b>		<u><b>656,848</b></u>	<u><b>607,657</b></u>
<b>NON-CURRENT ASSETS</b>			
Property Plant & Equipment	4	1,538,699	1,525,938
Security Deposit		198	198
<b>Total Non-Current Assets</b>		<u><b>1,538,897</b></u>	<u><b>1,526,136</b></u>
<b>Total Assets</b>		<u><b>2,195,745</b></u>	<u><b>2,133,793</b></u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	5	12,652	19,504
Bank Overdraft		-	110,998
Provisions	6	233,640	222,175
<b>Total Current Liabilities</b>		<u><b>246,292</b></u>	<u><b>352,677</b></u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	6	277,691	326,520
Loan - ASU National Office		300,000	350,000
<b>Total Non-Current Liabilities</b>		<u><b>577,691</b></u>	<u><b>676,520</b></u>
<b>Total Liabilities</b>		<u><b>823,983</b></u>	<u><b>1,029,197</b></u>
<b>NET ASSETS</b>		<u><b>1,371,762</b></u>	<u><b>\$1,104,596</b></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		3,664,076	3,420,665
Other income		7,574	1,264
Payments to suppliers and employees		(3,396,524)	(3,264,428)
Interest received		31,881	32,663
<b>Net Cash Provided by (used in) Operating Activities</b>	7 (b)	<b>307,007</b>	<b>190,164</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Property, Plant & Equipment		36,895	55,804
Payments for Property, Plant & Equipment		(143,909)	(615,941)
<b>Net Cash Provided by (used in) Investing Activities</b>		<b>(107,014)</b>	<b>(560,137)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		-	475,000
Repayment of borrowings		(50,000)	(125,000)
<b>Net Cash Provided by (used in) Financing Activities</b>		<b>(50,000)</b>	<b>350,000</b>
Net increase (decrease) in cash held		149,993	(19,973)
Cash at beginning of year		473,228	493,201
<b>Cash at end of year</b>	7 (a)	<b>623,221</b>	<b>473,228</b>

The accompany notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are a general purpose financial report and have been prepared in accordance with generally accepted accounting principals and the requirements of the Workplace Relations Act 1996, using the accruals basis of accounting, except as noted in (d) below.

Australian Accounting Standards and other mandatory professional reporting requirements, as issued by the joint professional accounting bodies, have been adopted where applicable.

The accounting policies have been consistently applied, unless otherwise stated.

**(a) Income Tax**

No provision for income tax is necessary, as "Trade Unions" are exempt from income tax in accordance with the Income Tax Assessment Act.

**(b) Non-Current Assets**

Non-Current Assets are included at cost, branch executive valuation, or independent valuation. All assets, excluding freehold land are depreciated on a straight-line basis over their respective useful lives to the Union.

**(c) Investments**

Investments are brought to account at their current realisable value.

Interest income on investments is brought to account in the income and expenditure account when earned.

**(d) Membership Contributions**

In accordance with Section 272(3) of the Workplace Relations Act 1996, membership contributions have been accounted for on a cash receipts basis.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

**(e) Employee Benefits**

Provision is made in respect of the Union's liability for annual leave and long service leave at balance date. Applicable on-costs have been included in the provision for employee benefits.

The Union has no legal obligation to provide any additional benefits to employees on retirement.

**(f) Adoption of Australian Equivalents to International Financial Reporting Standards**

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of next year.

The Union's treasurer, along with its auditors, have assessed the significance of these changes and are preparing for their implementation.

The treasurer is of the opinion that the key difference in the Union's accounting policies that will arise from the adoption of IFRS is:

*Impairment of Assets*

The Union currently determines the recoverable amount of an asset on the basis of undiscounted net cash flows that will be received from the assets use and subsequent disposal. In pending AASB 136 Impairment of Assets, the recoverable amount of an asset will be determined at the higher of fair value less costs to sell and value in use. It is likely that this change in accounting policy will lead to impairments being recognised more often than under the existing policy.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

	2004	2003
	\$	\$
<b>NOTE 2 – RESERVES</b>		
Asset Revaluation Reserve	330,505	330,505
Motor Vehicles	140,000	140,000
Computers	25,000	25,000
Office Furniture & Equipment	26,000	26,000
	<b>521,505</b>	<b>521,505</b>
 <b>NOTE 3 - CASH AT BANK</b>		
Working Account	2,640	-
Stewards Cash Management Account	25,368	11,275
Investment Accounts	594,193	571,931
	<b>622,201</b>	<b>583,206</b>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

	2004	2003
	\$	\$
<b>NOTE 4 - PROPERTY, PLANT &amp; EQUIPMENT</b>		
Buildings 32 Peel St South Brisbane (50% interest)		
Independent valuation 2003	729,000	729,000
Less accumulated depreciation	21,870	-
	<b>707,130</b>	<b>729,000</b>
Improvements -- cost	13,869	-
Less accumulated depreciation	138	-
	<b>13,731</b>	-
Land 32 Peel St South Brisbane (50% interest)		
Independent valuation 2003	<b>459,000</b>	<b>459,000</b>
Computers -- cost / officer valuation	71,898	70,839
Less accumulated depreciation	65,666	63,611
	<b>6,232</b>	<b>7,228</b>
Office Furniture & Equipment -- cost / officer valuation	176,977	148,707
Less accumulated depreciation	122,051	113,109
	<b>54,926</b>	<b>35,598</b>
Motor Vehicles - cost / officer valuation	445,439	449,014
Less accumulated depreciation	153,009	159,152
	<b>292,430</b>	<b>289,862</b>
Library - at written down value	5,250	5,250
<b>Written-down Value of Assets</b>	<b>1,538,699</b>	<b>1,525,938</b>



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**NOTE 4 – PROPERTY, PLANT & EQUIPMENT (CONTINUED)**

In June 2003 the land and buildings at 32 Peel Street, South Brisbane, were valued by Mr T B Nugent of Richardson & Wrench Valuers. The Union has since passed a resolution to have the property revalued every four years to coincide with Branch elections. The next scheduled election will be in March 2007. In the year ended 30 June 2003, the Branch acquired a further 25% interest in the Peel Street property from the National Office, resulting in ownership of half the said property at 30 June 2004.

- (b) Computers, office furniture and equipment and motor vehicles were valued at 30 June 2004 and 30 June 2003 using a combination of cost and officer valuations.

	2004	2003
	\$	\$

**NOTE 5 - ACCOUNTS PAYABLE**

Payable to ASU Social Club	2,244	2,661
Sundry Creditors and Accrued Expenses	9,729	16,509
Subscriptions in Advance	679	336
	<b>12,652</b>	<b>19,504</b>

**NOTE 6 – PROVISIONS**

<b>Current</b>		
Annual Leave	200,388	190,110
Long Service Leave	33,252	32,065
	<b>233,640</b>	<b>222,175</b>
<b>Non-Current</b>		
Long Service Leave	277,691	326,520
	<b>511,331</b>	<b>548,695</b>
<b>Total Employee Provisions</b>	<b>511,331</b>	<b>548,695</b>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**
**NOTE 7 - CASH FLOW INFORMATION**
**(a) Reconciliation of Cash**

For the purposes of this statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2004	2003
	\$	\$
Cash on hand	1,020	1,020
Cash at bank	622,201	583,206
Bank overdraft	-	(110,998)
	<b>623,221</b>	<b>473,228</b>

**(b) Reconciliation of Cash Flow from Operations with Operating Surplus/(Deficit)**

Operating surplus/(deficit)	267,166	94,983
Non-cash flows in operating surplus/(deficit):		
Depreciation	108,755	95,582
(Gain) / Loss on sale of non-current assets	(14,502)	(1,159)
Doubtful Debt Expense		-
Changes in Assets and Liabilities:		
(Increase) / Decrease in accounts receivable	(10,196)	18,508
Increase / (Decrease) in accounts payable	(6,852)	(2,945)
Increase / (Decrease) in provisions	(37,364)	(14,805)
Net cash provided by (used in) operating activities	<b>307,007</b>	<b>190,164</b>

At 30 June 2004 and 30 June 2003 the union did not have any credit stand-by arrangements or credit facilities with a financial institution. The bank overdraft included in the balance sheet at 30 June 2003 is, essentially, a cash book overdraft only.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**
**NOTE 8 - OFFICE BEARERS**

Persons holding the position of office bearer at any time during the year:

Robert Ball	William Batten	Malcolm Case
Lynette Henson	Rodney Iszlaub	Verena Mette
Edwin Michel	Henrietta Moran	Marianne Ryan
David Smith	Brian Sullivan	Wendy Turner

Aggregate remuneration received or receivable by office bearers during the year ended 30 June 2004 was \$73,415 (2003 - \$73,165). Not all office bearers received remuneration during the year. Honorariums were received by some office bearers whilst one full-time elected office bearer received remuneration in the form of a salary.

Aggregate of amounts paid to a superannuation plan in conjunction with the retirement of office bearers during the year ended 30 June 2004 was \$12,617 (2003 - \$11,592). This superannuation benefit is only paid in respect of the full-time elected office bearer.

	<b>2004</b>	<b>2003</b>
	\$	\$

**NOTE 9 – LEASING COMMITMENTS**

Non-cancellable operating leases contracted but not capitalised in the accounts.

Payable			
Not later than 1 year	-	15,408	
Later than 1 year but not later than 2 years	-	-	
Later than 2 years but not later than 5 years	-	-	
Minimum Lease Payments	-	<b>15,408</b>	

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

**NOTE 10 - RELATED PARTY INFORMATION**

During the year the following transactions took place with related parties:

A percentage of the contributions received from members are forwarded on to the National Office. The amount paid to the National Office during the year ended 30 June 2004 was \$259,056 (2003 - \$261,828).

Subject to the comments contained in the following paragraph, the National Office had a 50% ownership of the premises of the Queensland Branch for which the Queensland Branch made a monthly rental payment. Due to the acquisition outlined below, rental payments were only received up to 23 May 2003. Therefore, rent paid for the year ended 30 June 2004 was Nil (2003 - \$36,845).

During the year ended 30 June 2003, the National Office provided funding to the Branch of \$475,000 to purchase a further 25% interest in the ownership of the land and building at 32 Peel Street, South Brisbane. Interest repayments during the year ended 30 June 2004 amounted to \$22,514 (2003 - \$3,845). A payment of \$50,000 was made towards the principal during the year ended 30 June 2004.

**NOTE 12 - INFORMATION TO BE PROVIDED TO MEMBERS OR  
REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-section (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.

<p><b>AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND SERVICES BRANCH</b></p>
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

- (3) A Registrar may only make an application under Sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**NOTE 13 - SEGMENT REPORTING**

The Union operates within the trade union movement solely in Queensland.

<b>AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND SERVICES BRANCH</b>
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**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
<b>INCOME</b>		
Members' Subscriptions	3,674,271	3,420,666
Interest Received	31,881	32,663
Gain / (Loss) on the sale of Fixed Assets	14,502	1,159
Sundry Income	7,574	1,264
<b>Total Income</b>	<b>3,728,228</b>	<b>3,455,752</b>
<b>EXPENDITURE</b>		
Affiliation & Other Fees	71,990	68,088
Accounting and Audit Fees	10,446	7,710
Bank Charges	15,914	14,322
Branch Executive Committee of Management	99,568	111,094
Capitation Fees	259,056	261,828
Cleaning	15,123	14,689
Depreciation	108,755	95,582
Donations	2,547	2,597
Electricity	10,798	9,685
Honoraria	9,700	9,800
Insurance	21,234	20,028
Legal & Industrial Expenses	21,073	53,730
Library	9,236	8,466
Loan Repayment Building (Interest)	22,514	3,845
Maintenance Equipment, Building, etc.	185	55,574
Maintenance and Repairs Computer	29,497	16,085
Motor Vehicle Expenses	83,209	84,435
Office Supplies and Contingencies	44,511	51,789
Payroll Tax and FBT	133,163	123,494
Postage	44,311	40,385
Printing and Publications	104,222	95,342
Publicity	9,662	3,388
Refund Subscriptions (Rule 32)	5,919	9,586
Rent	2,644	47,895

<b>AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND SERVICES BRANCH</b>
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**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2004  
(Continued)**

	2004	2003
	\$	\$
<b>EXPENDITURE (Continued)</b>		
Salaries:		
Holders of Office	73,415	73,165
Employees	1,770,414	1,617,045
Scholarships and Bursaries	6,200	4,700
Staff Entitlements	(8,664)	(14,805)
Stewards Commission	-	442
Sub-Division Expenses	780	-
Superannuation	244,641	238,003
Telephones	93,363	99,493
Travelling	108,424	90,401
Training	25,058	24,948
Union Shopper	7,870	9,088
Workers Health Centre	4,284	8,852
<b>Total Expenditure</b>	<b>3,461,062</b>	<b>3,360,769</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>267,166</b>	<b>94,983</b>